

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>  <b>CITY OF FORT MADISON, IOWA</b> <b>DUE: December 1, 2016</b>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		16205600200000 <b>CITY OF FORT MADISON</b> <b>811 AVENUE E</b> <b>FORT MADISON, IA 52627</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	4,257,333		4,257,333	4,220,947																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	4,257,333		4,257,333	4,220,947																				
Delinquent property taxes	0		0																					
TIF revenues	423,262		423,262	445,100																				
Other city taxes	1,945,160	0	1,945,160	1,907,034																				
Licenses and permits	149,217	0	149,217	131,440																				
Use of money and property	188,566	10,554	199,120	167,370																				
Intergovernmental	2,976,889	743,885	3,720,774	3,270,685																				
Charges for fees and service	196,776	6,740,806	6,937,582	6,489,180																				
Special assessments	23,935	28,942	52,877	44,870																				
Miscellaneous	2,627,922	56,502	2,684,424	2,322,660																				
Other financing sources	5,220,329	6,040,844	11,261,173	13,434,480																				
<b>Total revenues and other sources</b>	18,009,389	13,621,533	31,630,922	32,433,766																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	3,774,304	0	3,774,304	4,057,420																				
Public works	1,294,476	0	1,294,476	1,398,710																				
Health and social services	20,526	0	20,526	20,530																				
Culture and recreation	1,310,858	0	1,310,858	1,397,980																				
Community and economic development	1,286,852	0	1,286,852	1,711,510																				
General government	2,618,591	0	2,618,591	2,707,610																				
Debt service	2,888,859	0	2,888,859	3,286,400																				
Capital projects	2,761,016	0	2,761,016	3,748,570																				
<b>Total governmental activities expenditures</b>	15,955,482	0	15,955,482	18,328,730																				
Business type activities	0	11,939,349	11,939,349	11,544,150																				
<b>Total ALL expenditures</b>	15,955,482	11,939,349	27,894,831	29,872,880																				
Other financing uses, including transfers out	2,951,909	1,721,920	4,673,829	6,177,380																				
<b>Total ALL expenditures/And other financing uses</b>	18,907,391	13,661,269	32,568,660	36,050,260																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-898,002	-39,736	-937,738	-3,616,494																				
Beginning fund balance July 1, 2015	20,625,774	1,479,010	22,104,784	21,966,823																				
Ending fund balance June 30, 2016	19,727,772	1,439,274	21,167,046	18,350,329																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 8,900,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 121,382</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 21,326,741</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 255,208</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 21,388,465</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 8,900,000	Other long-term debt	\$ 121,382	Revenue debt	\$ 21,326,741	Short-term debt	\$ 0	TIF Revenue debt	\$ 255,208					General obligation debt limit	\$ 21,388,465
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 8,900,000	Other long-term debt	\$ 121,382																					
Revenue debt	\$ 21,326,741	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 255,208																							
		General obligation debt limit	\$ 21,388,465																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk MELINDA BLIND		Area Code 319	Number 372-7700																					
Signature of Mayor or other City official (Name and Title)		Date signed 11/15/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF FORT MADISON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	2,220,165	1,511,848		525,320			4,257,333			4,257,333	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,220,165	1,511,848		525,320	0		4,257,333		T01	4,257,333	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	2,220,165	1,511,848		525,320	0	0	4,257,333			4,257,333	6
7	<b>TIF revenues</b>			423,262				423,262		T01	423,262	7
8	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	75,022	43,131		16,445			134,598		T15	134,598	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	113,748						113,748		T15	113,748	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		219,647					219,647		T19	219,647	13
14	Other local option taxes		1,477,167					1,477,167		T09	1,477,167	14
15	<b>TOTAL OTHER CITY TAXES</b>	188,770	1,739,945	0	16,445	0	0	1,945,160	0		1,945,160	15
16	<b>Section B - LICENSES AND PERMITS</b>	149,217						149,217		T29	149,217	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	14,403	7,566	4,392		132,983		159,344	10,554	U20	169,898	18
19	Rents and royalties	29,222						29,222		U40	29,222	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	43,625	7,566	4,392	0	132,983	0	188,566	10,554		199,120	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	15,978	23,691			539,444		579,113	743,885	B89	1,322,998	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	109,703						109,703		B30	109,703	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	125,681	23,691	0	0	539,444	0	688,816	743,885		1,432,701	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,365,674					1,365,674		C46	1,365,674	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		797,455					797,455		C89	797,455	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim		63,803	16,846	26,280			106,929		C89	106,929	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	0	2,226,932	16,846	26,280	0	0	2,270,058	0		2,270,058	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions		10,000					10,000			10,000	63		
64	Library service		8,015					8,015		D89	8,015	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	0	18,015	0	0	0	0	18,015	0		18,015	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	125,681	2,268,638	16,846	26,280	539,444	0	2,976,889	743,885		3,720,774	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	2,781,558	A91	2,781,558	73		
74	Sewer							0	3,055,528	A80	3,055,528	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport	48,608						48,608		A01	48,608	78		
79	Landfill/garbage							0	772,591	A81	772,591	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	131,129	A80	131,129	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	3,820						3,820		A89	3,820	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	15,461						15,461		A50	15,461	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	28,435						28,435		A03	28,435	98				
99	Library charges	9,476						9,476		A89	9,476	99				
100	Park, recreation, and cultural charges	48,825	42,076					90,901		A61	90,901	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	75						75			75	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	154,700	42,076	0	0	0	0	196,776	6,740,806		6,937,582	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	23,935						23,935	28,942	U01	52,877	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	55,666	148,251			97,551		301,468		U99	301,468	108				
109	Deposits and sales/fuel tax refunds							0	28,680	U99	28,680	109				
110	Sale of property and merchandise	14,721	23,843			104,313		142,877		U11	142,877	110				
111	Fines	17,602						17,602		U30	17,602	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	43,763	2,099,080	9,633		11,650	1,849	2,165,975	27,822		2,193,797	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	131,752	2,271,174	9,633	0	213,514	1,849	2,627,922	56,502		2,684,424	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,037,845	7,841,247	454,133	568,045	885,941	1,849	12,789,060	7,580,689		20,369,749	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				2,123,420			2,123,420	4,463,924	NR	6,587,344	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	2,766,572	74,077			107,931		2,948,580	1,576,920		4,525,500	127		
128	Internal TIF loans and transfers in				148,329			148,329			148,329	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	2,766,572	74,077	0	2,271,749	107,931	0	5,220,329	6,040,844		11,261,173	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	5,804,417	7,915,324	454,133	2,839,794	993,872	1,849	18,009,389	13,621,533		31,630,922	132		
133												133		
134	Beginning fund balance July 1, 2015	1,792,889	1,062,735	277,101	45,229	17,240,515	207,305	20,625,774	1,479,010		22,104,784	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,597,306	8,978,059	731,234	2,885,023	18,234,387	209,154	38,635,163	15,100,543		53,735,706	136		
137												137		
138												138		
139												139		
140												140		
141												141		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF FORT MADISON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	2,035,445	12,786					2,048,231		E62	2,048,231	2		
3	Purchase of land and equipment		73,965					73,965		G62	73,965	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	10,610						10,610		E89	10,610	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	1,587,340	53,408					1,640,748		E24	1,640,748	13		
14	Purchase of land and equipment		750					750		G24	750	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	3,633,395	140,909		0	0	0	3,774,304			3,774,304	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation							0		E44	0	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		807,868					807,868		F44	807,868	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		128,019					128,019		E44	128,019	48
49	Traffic control safety — Current operation		120,603					120,603		E44	120,603	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		96,719					96,719		E44	96,719	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		87,654					87,654		E81	87,654	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	53,613						53,613		E01	53,613	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	53,613	1,240,863		0	0	0	1,294,476			1,294,476	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		20,526					20,526		E79	20,526	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	20,526		0	0	0	20,526			20,526	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	341,639	53,623					395,262		E52	395,262	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	8,133	103,738					111,871		E61	111,871	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	376,360						376,360		E61	376,360	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	84,170	4,771					88,941		E61	88,941	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction		147,859					147,859		F61	147,859	132
133	Cemetery — Current operation	120,694	7,786					128,480		E03	128,480	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		54,183					54,183		E61	54,183	135
136	Other culture and recreation		7,902					7,902		E61	7,902	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	930,996	379,862		0	0	0	1,310,858			1,310,858	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		955,235	156,715				1,111,950		E89	1,111,950	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	174,902						174,902		E29	174,902	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	174,902	955,235	156,715	0	0	0	1,286,852			1,286,852	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	634,693						634,693		E29	634,693	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	6,626						6,626		E89	6,626	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	52,231			33,639			85,870		E25	85,870	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	71,482						71,482		E89	71,482	171
172	Other general government — Current operation		1,819,920					1,819,920		E89	1,819,920	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	765,032	1,819,920	0	33,639	0	0	2,618,591			2,618,591	176
177	Section G — DEBT SERVICE		32,743	24,500	2,831,616			2,888,859			2,888,859	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	32,743	24,500	2,831,616	0	0	2,888,859			2,888,859	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						2,761,016		2,761,016			2,761,016	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	2,761,016	0			2,761,016	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,761,016	0	2,761,016			2,761,016	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,557,938	4,590,058	181,215	2,865,255	2,761,016	0	15,955,482			15,955,482	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,564,542	E91	1,564,542	198
199	Purchase of land and equipment									G91	0	199
200	Construction							517,487	F91		517,487	200
201	Sewer and sewage disposal — Current operation							1,569,263	E80		1,569,263	201
202	Purchase of land and equipment									G80	0	202
203	Construction							918,598	F80		918,598	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							654,346	E81		654,346	216
217	Purchase of land and equipment									G81	0	217
218	Construction							3,365	F81		3,365	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							121,143	E80		121,143	230
231	Purchase of land and equipment									G80	0	231
232	Construction							22,311	F80		22,311	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF FORT MADISON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,558,907		1,558,907	242
243	Enterprise Capital Projects								5,009,387		5,009,387	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								11,939,349		11,939,349	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,557,938	4,590,058	181,215	2,865,255	2,761,016	0	15,955,482	11,939,349		27,894,831	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		2,803,580					2,803,580	1,721,920		4,525,500	255
256	Internal TIF loans/repayments and transfers out			148,329				148,329			148,329	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	2,803,580	148,329	0	0	0	2,951,909	1,721,920		4,673,829	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,557,938	7,393,638	329,544	2,865,255	2,761,016	0	18,907,391	13,661,269		32,568,660	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						209,154	209,154			209,154	263
264	Restricted		1,584,421	401,690	19,768	15,473,371		17,479,250			17,479,250	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,039,368						2,039,368			2,039,368	267
268	Total Governmental	2,039,368	1,584,421	401,690	19,768	15,473,371	209,154	19,727,772			19,727,772	268
269	Proprietary								1,439,274		1,439,274	269
270	Total ending fund balance June 30, 2016	2,039,368	1,584,421	401,690	19,768	15,473,371	209,154	19,727,772	1,439,274		21,167,046	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,597,306	8,978,059	731,234	2,885,023	18,234,387	209,154	38,635,163	15,100,543		53,735,706	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF FORT MADISON</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		4,891,301	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 14,680,999	29U \$ 414,000	39U \$ 255,000	49U \$ 14,011,999	49U \$	49U \$	49U \$	I91 \$ 443,065	
2. Sewer utility	19U 5,001,818	29U 4,463,924	39U 501,000	49U 1,650,000	49U	49U 7,314,742	49U	I89 160,558	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 1,151,208	29U	39U 126,000	49U 770,000	49U 255,208	49U	49U	I89 46,182	
9. Other-Specify	19U 6,724,472	29U 2,095,000	39U 2,473,090	49U 6,225,000	49U	49U	49U 121,382	I89 242,190	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	27,558,497	6,558,924	3,514,090	8,900,000	255,208	21,326,741	121,382	891,995	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		427,769,305		x .05 = \$	
Actual valuation -- January 1, 2014				\$		427,769,305		21,388,465	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset		Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)	
								Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01		W31		W61			
		\$		\$		164,690		21,002,356	
		21,167,046		21,167,046		21,167,046			
REMARKS V98									